SECOND REGULAR SESSION

[PERFECTED]

HOUSE BILL NO. 1041

91ST GENERAL ASSEMBLY

INTRODUCED BY REPRESENTATIVE MYERS.

Pre-filed December 3, 2001, and 1000 copies ordered printed.

Read 1st time January 9, 2002.

Read 2nd time January 10, 2002, and referred to the Committee on Tourism, Recreation and Cultural Affairs, January 10, 2002.

Reported from the Committee on Tourism, Recreation and Cultural Affairs, March 12, 2002, with recommendation that the bill Do Pass by Consent.

Perfected by Consent March 19, 2002.

TED WEDEL, Chief Clerk

2355L.01P

AN ACT

To repeal section 94.875, RSMo, and to enact in lieu thereof one new section relating to tourism tax trust funds in certain cities.

Be it enacted by the General Assembly of the state of Missouri, as follows:

Section A. Section 94.875, RSMo, is repealed and one new section enacted in lieu thereof, to be known as section 94.875, to read as follows:

94.875. All taxes authorized and collected under sections 94.870 to 94.881 shall be

deposited by the political subdivision in a special trust fund to be known as the "Tourism Tax

- 3 Trust Fund". The moneys in such tourism tax trust fund shall not be commingled with any other
- 4 funds of the political subdivision **except as specifically provided herein**. The taxes collected
- 5 shall be used, upon appropriation by the political subdivision, solely for the purpose of
- 6 constructing, maintaining, or operating convention and tourism facilities, and at least twenty-five
- 7 percent of such taxes collected shall be used for tourism marketing and promotional purposes;
- 8 except that in any city with a population of less than one thousand five hundred
- 9 inhabitants, forty percent of such taxes collected may be transferred to such city's general
- 10 revenue fund and the remaining thirty-five percent may be used for city capital
- 11 **improvements**. The moneys in the tourism tax trust fund of any city with a population of at least
- 12 fifteen thousand located partially but not wholly within a county of the third classification with
- 13 a population of at least thirty-nine thousand inhabitants shall be used solely for tourism

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14 marketing and promotional purposes. The tax authorized by section 94.870 shall be in addition

- 15 to any and all other sales taxes allowed by law, but no ordinance or order imposing a tax under
- section 94.870 shall be effective unless the governing body of the political subdivision submits
- 17 to the voters of the political subdivision at a municipal or state general, primary, or special
- 18 election a proposal to authorize the governing body of the political subdivision to impose such
- 19 tax.